

ner of Martin County, B. K. Bullard of Polk County, S. E. Teague of Franklin County, L. F. Chapmon of Volusia County, E. Clay Lewis of Gulf County, J. E. Larson of Clay County, W. S. Yearty of Levy County, W. D. Whitman of Hardee County, N. J. Wicker of Sumter County, George W. Barrow of Ocala County, C. M. Collier of Collier County, M. N. Andrews of Holmes County, T. C. Douglas of Putnam County, W. D. Finlayson of Dixie County, Robt. R. Brown of Columbia County, P. Tomasello, Jr., of Okeechobee County, C. N. Horne of Jackson County, William V. Albury of Monroe County, W. S. Wester of Jackson County, Dwight L. Rogers of Broward County, Isom Beasley of Hernando County, John D. Trammell of Calhoun County, R. K. Elliott of Lafayette County, A. L. Anderson of Walton County, J. H. Peeples of Glades County, S. J. Mattheus of Gilchrist County, P. Kendrick of St. Johns County, Lewis W. Zim of St. Johns County, W. A. West of Santa Rosa County, D. G. Brock of Washington County, Carl W. Burnett of Madison County, A. B. Rowe of Manatee County, J. V. Keen of Sarasota County, H. S. McKenzie of Putnam County, F. B. Harrell of Hamilton County, Sol D. Moon of Citrus County, J. W. Linder of Columbia County, W. C. Horne of Madison County, A. P. Goff of Suwannee County, Geo. O. Lea of Manatee County, Clyde D. Trammell of Brevard County, Gus A. Morton of Alachua County, John T. Lowe of Hillsborough County, L. P. Hagan of Seminole County, Geo. F. Westbrook of Lake County, J. O. Bloodworth of Polk County, J. Henry Blount of Duval County, Wm. M. Madison of Duval, Leon Prine of Polk County, Davis Moon of Marion County, E. C. Strickland of Marion County, J. Tom Watson of Hillsborough County and Harvey E. Page of Escambia County, Orion C. Parker, Leon County, Kehoe of Dade, Bass, Nordman, Dan Chappell of Dade County, S. P. Robineau of Dade County.

House Bill No. 65-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act relating to taxation, levying and imposing an excise tax on gasoline and other like products of petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities, and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purpose of such taxes, and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto; repealing Chapter 14573, Laws of Florida, Acts of 1929, relating to the Subject of gasoline taxes; repealing Chapter 14575, Acts of 1929, relating to the subject of gasoline taxes, and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof; and other matters in connection with all of the above.

And respectfully requests the concurrence of the Senate therein.

Very respectfully,

FRANK WEBB,

Chief Clerk House of Representatives.

And House Bill No. 65-X, contained in the above message, was permitted to be introduced into the Senate by the Constitutional two-thirds vote.

And House Bill No. 65-X was read the first time by its title.

Senator Butler moved that the rules be waived and House Bill No. 65-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And House Bill No. 65-X was read a second time in full.

Senator Butler offered the following amendment to House Bill No. 65-X:

Strike all of title and insert in lieu thereof the following title:

An Act relating to taxation, levying and imposing an excise tax on gasoline and other like products of petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities, and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purposes of such taxes, and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto, and declaring certain roads to have been and to be built for

State purposes and as being State undertakings; repealing Chapter 14575, Laws of Florida, Acts of 1929, relating to the subject of gasoline taxes; repealing Section 1 of Chapter 14573, Acts of 1929, relating to the subject of gasoline taxes, and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof.

Senator Butler moved the adoption of the amendment.

Which was agreed to.

And the amendment was adopted.

Senator Butler offered the following amendment to House Bill No. 65-X:

Strike out all after the enacting clause and insert in lieu thereof the following:

Section 1. Every dealer in gasoline or other like products of petroleum in this State, under what ever name designated, shall pay a license tax of Five Dollars (\$5.00) to the State, and in addition thereto, a tax herein termed "gas tax," of six (6c) cents per gallon for every gallon of gasoline or other like products of petroleum sold by him, and upon which the tax herein provided has not been paid, or the payment whereof has not been assumed by a person preceding him in the handling of said lot of products, such tax of six (6c) cents per gallon being made up of two separate taxes, being

FIRST GAS TAX: A tax of three (3c) cents per gallon for the State of Florida, for the use of the State Road Department, as provided by law;

SECOND GAS TAX: A tax of three (3c) cents a gallon to be apportioned, as provided for in Section 8 of this Act.

Delivery of said gasoline or other like products of petroleum shall be deemed to be made at the point of destination. The tax herein levied and assessed shall be paid to the Comptroller monthly in the following manner:

On or before the 15th day of each month the dealer shall report, under oath, to the Comptroller the number of gallons of such product sold by him during the preceding month, and shall at the same time, pay to the Comptroller the amount of tax above mentioned. Such report shall show in detail the amount of products so sold and delivered by such dealer in the State of Florida. The taxes herein levied and assessed shall be in addition to any and all other taxes authorized, imposed, assessed or levied on gasoline or other like products of petroleum under any laws of the State of Florida, not herein specifically repealed.

Section 2. If any dealer shall fail to make the report and payment to the Comptroller as herein provided on or before the 16th day of the of the month succeeding the month for which said tax is due as herein provided, the Comptroller shall, after having given at least five days' notice to such dealer, estimate the amount of such products sold by such dealer during such month from such information as he may be able to obtain and shall add ten per centum to the amount of such taxes, as estimated, as the penalty for the failure of such dealer to make such report or payment and shall proceed to collect such tax, together with such penalty and costs, and obtain the same as delinquent railroad taxes are collected by law.

Section 3. All moneys derived from the gas taxes imposed by this Act, shall be paid into the State Treasury by the Comptroller, as follows:

FIRST GAS TAX—Shall be paid into the "State Road License Fund";

SECOND GAS TAX—Shall be paid into the "State Roads Refunding Fund."

Which said special funds are hereby created for the reception of the same.

Section 4. The Comptroller shall issue to the licensee dealer in gasoline a receipt or certificate evidencing the payment of said license fees. Said receipt or certificate shall be posted on display and be so kept at all times open to the public view at the place of business for which some is issued.

Section 5. All moneys derived from the license tax of five (\$5.00) dollars imposed by this law for State license shall be paid into the State Treasury in a special fund to be credited to the account of the Comptroller and shall be subject to the payment by the Comptroller of the expenses incident to the administration of this law, including postage, clerical aid and cost and expenses incident to litigation, and the payment of such sums of money as the Comptroller may from time to time determine shall be refunded to any person making overpayment into said several funds hereby created.

The remainder, if any, of the moneys in such special fund shall be transferred in the State Treasury to the credit of the

"State Road License Fund," and transfers of money to such fund shall be made by the State Treasurer from time to time.

Section 6. All such moneys in the "State Road License Fund" shall be used for the construction and maintenance of State Roads, as otherwise provided by law, under the direction of the State Road Department, which department may from time to time make requisition on the Comptroller for funds to pay for the construction and maintenance of State Roads. Money from said funds shall be drawn by the Comptroller by warrant upon the State Treasury pursuant to vouchers, and shall be paid in like manner as other state warrants are paid out of the appropriate funds against which same are drawn, and all sums of money necessary to provide for the payment of said warrants by the Comptroller drawn upon said funds are hereby appropriated annually out of said funds for the purpose of making such payments from time to time.

Section 7. It is hereby expressly recognized and declared by the Legislature of the State of Florida that all roads being constructed or built or which have heretofore been constructed or built, or which will be hereafter constructed or built by the State Road Department under prior or future authorization and designation by the Legislature of the State of Florida as State roads, or which were constructed or built by any county or special road and bridge district or other special taxing districts thereof, were, are and will be constructed and built as State projects and undertakings and not otherwise, and that the cost of the construction and building thereof was, is and will be a legitimate proper State expense incurred for a general and State purpose, and should be wholly borne by the State of Florida. It is hereby expressly recognized that certain of the counties of the State of Florida and/or special road and bridge districts or other taxing districts of such counties have advanced or contributed and paid to the State Road Department varying sums of money to be used and expended by said State Road Department in the construction and building of State Roads theretofore authorized and designated by the Legislature of the State of Florida as State projects, and it is hereby expressly recognized that certain of the counties of the State of Florida and/or special road and bridge districts or other taxing districts of such counties have paid or expended or caused to have been paid or expended varying sums of money in the construction and building of certain roads that are now State Roads and heretofore designated as State Roads by the Legislature of the State of Florida and that all such moneys have been and are being expended, furnished, advanced, contributed or paid out on account of expenses of the State in construction and building of said State Roads to and for the general benefit of the State and that such sums should be returned and repaid respectively to each county to the amount that such county and/or any special road and bridge district or special taxing districts thereof have advanced or expended in the construction of the same.

Section 8. (a) The Chairman and Auditor of the State Road Department shall within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller of the State of Florida and to the Board of Administration and to each county within the State of Florida, entitled to benefit hereunder or participate herein, the amount of money advanced and paid by the several counties, and/or special road and bridge districts or other special taxing districts of any counties, to the State for the use of the State Road Department in the construction and building of state roads, specifying separately and particularly the amount advanced and paid by each county; and the Chairman and Auditor of the State Road Department shall, within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller and to the Board of Administration and to every county of the State of Florida, beneficiary or participating hereunder, the amount of money furnished, advanced, contributed, paid out or expended by the several counties and/or special road and bridge districts or other special taxing districts of such counties in the building and construction of roads that are now designated state roads, specifying separately and particularly the amount furnished and expended by each county. The amount so certified as to any county shall include all moneys advanced, contributed, paid and expended, as aforesaid, by such county and by every special road and bridge district or other special taxing district for road and bridge purposes on roads now designated as state roads, in such county.

(b) Said certificate shall be audited by the Comptroller and being found correct, shall constitute the basis for the subsequent allocation and apportionment of the moneys to be derived from the Second Gas Tax and from which the disbursement shall be made to, or for the benefit of, such respective counties as herein provided, out of said "State Roads

Refunding Fund" account. The Comptroller shall each month, draw his order on the Treasurer of the State of Florida, for the full net amount of moneys then with the State Treasury, in said "State Roads Refunding Fund," specifying the counties to which said moneys shall be paid, and the amount to be paid to each county, respectively, until the full amount to be repaid such counties under the provisions of this Act, is fully paid. Said order of said Comptroller shall be countersigned by the Governor. Thereupon the State Treasurer shall transmit to the County Road and Bridge Fund in each county the moneys so directed to be paid to such county by said order of the Comptroller. The monthly payments to such counties shall be made in installments to each county, which installment shall be computed and paid on the following schedule of payment, viz:

(1) The proceeds of one cent of the said Second Gas Tax shall be apportioned to the credit of the several counties on the basis of area of said counties, that is to say, the apportionment shall be to the county in the proportion that the area of the county shall bear to the area of all the counties;

(2) The proceeds of one cent of the said Second Gas Tax shall be apportioned to the credit of the several counties on the basis of population of the counties, that is to say, the apportionment shall be to the county in the proportion that the population of the county shall bear to the total population of the State, as determined by the last preceding general State or Federal census taken, and

(3) The proceeds of one cent of the said Second Gas Tax shall be apportioned to the credit of the several counties on the basis of contribution which has heretofore been made by the counties and/or special road and bridge districts or other special taxing districts of such counties to the construction of State roads, either through funds or the equivalent thereof of the county and/or special road and bridge districts or other special taxing districts of such counties turned over to the State Road Department from time to time, or through roads constructed by the counties and/or special road and bridge districts or other special taxing districts of such counties at county expense and which were then or thereafter made a part of the existing State highway system. It is hereby declared that it is the purpose of this apportionment as heretofore set forth to create a county fund to the credit of each of the counties to be made up of monthly payments on the indebtedness of the State made by the State in the proportion hereinbefore specified, that is to say, aggregate of the sum of the apportionments hereinbefore specified. Provided, however, that when the amount furnished, advanced, contributed, paid out or expended by any such county and/or special road and bridge districts or other special taxing districts of such county in the construction and building of such State roads within such county has been returned to such county that thereafter a sum equal to the amount provided to be returned to such county under this Act from the Second Gas Tax levied hereunder shall be paid into the State Road License Fund, and the same is hereby appropriated to the use of the State Road Department for the construction within said county of those State roads within such county which were on January 1, 1931, designated as and recognized by the State Road Department as being a part of, the First, Second, or Third preferential system of State roads, and which roads, to the extent of such funds, are to be constructed and built as State projects and undertakings and not otherwise; which said funds shall be applied and used by the State Road Department for such purpose, and the expense of constructing said roads is hereby declared to be a legitimate, proper State expense to be incurred for a general and State purpose. Thereupon and upon the completion of the construction of such preferential system of State roads within such county, all funds thereafter derived from the Second Gas Tax theretofore allotted or appropriated to said county, shall be transferred to the State Road License Fund of the State of Florida in the manner and to be expended as provided by law.

Section 9. That all moneys provided for herein to be credited to the various counties of the State shall be placed in the State Treasury to the credit of the State Board of Administration, and shall by said Board of Administration be administered as now provided by law. Provided, however, that moneys to be used for road and bridge construction as herein provided shall be placed in the State Treasury to the credit of the State Road Department and the same is hereby appropriated for use of said State Road Department in the construction of roads and bridges in the various counties to which the same is credited.

Section 10. For the purposes of this Act, any bonds, time warrants, certificates of indebtedness, or other general obliga-

tions of any county, or special road and bridge district of any county, heretofore turned over or delivered to the State of Florida to the credit of the State Road Department by any county or special road and bridge district thereof, to apply toward the construction or building of any state road, shall be considered as an advance or payment to said State Road Department and subject to repayment and return to such county under the provisions of this Act, where the same have been converted into money, but only to the amount of the proceeds received by the State of Florida from the sale thereof. Any funds, bonds, time warrants, certificates of indebtedness, or other general obligations, of any county, or any special road and bridge district, turned over and delivered to the State of Florida to the use of the State Road Department in constructing State Roads, and now remaining in the State Treasury, and not now contracted to be expended, shall be returned to the respective counties and/or special road and bridge districts that turned over and delivered the same, as soon as practicable, by the proper state officials.

Section 11. The term "dealer" as used herein or in any proceedings under this Act shall be deemed and taken to mean any person, firm, corporation or association engaged in the business of selling in this State such of the products covered by this Act as have been divested of their interstate character, and the tax hereby imposed upon the quantity of such product sold in this State shall be collected only once and then upon the first sale after the same has lost its interstate character. The term "road" as used herein, or in any proceeding under this Act, shall be deemed and taken to include highways and bridges.

Section 12. Each wholesale dealer in gasoline, or other like products of petroleum, shall, when making their report to the Comptroller of the amount of such products sold in this state upon which the tax herein provided is due and payable by them to the Comptroller of the State of Florida for the use of the State of Florida, at the same time report to the Comptroller each and every sale made by such dealer of any quantity of gasoline, or other like products, which shall not have been at the time of such sale divested of its interstate character, which report shall show the name and business location of the person, firm, or corporation to whom the same is sold in this State. Every dealer shall, at the time other reports are required to be made to the Comptroller, report to the Comptroller each and every purchase of such products not heretofore divested of their interstate character made by such dealer upon which the tax is shown by the invoice thereof to have been assumed for report and payment by the dealer selling to him.

Section 13. Each dealer when selling to any other dealer any of the products herein taxed shall render an invoice of such sale to the purchaser and upon such invoice shall plainly state thereon whether or not the tax herein required will be reported and paid by him, and the purchaser so buying and receiving such products may fully rely upon the statement so made in such invoice.

Section 14. Any person, firm, corporation or association violating any of the provisions of this Act for the first offense, shall be guilty of a misdemeanor and shall be punished accordingly, and for the second or further offense, shall be punished by a fine of not more than Five Thousand (\$5,000.00) Dollars, or by imprisonment in the county jail for a term of not more than twelve months, provided, however, that the penalties provided in this section shall be in addition to those provided for in Section 2 of this Act.

Section 15. If any dealer shall collect from another, upon an invoice rendered, the tax herein contemplated, and shall fail to report and pay the same to the Comptroller, as herein provided, he shall be deemed to be guilty of embezzlement of funds, the property of the State of Florida, and upon conviction shall be punished as if convicted of larceny of a like sum.

Section 16. Nothing in this Act shall be construed so as to apply to crude oil, fuel oil, or kerosene oil.

Section 17. Nothing in this Act shall be construed as repealing any part of Chapter 7905, Acts of 1919, known as the "Gasoline Inspection Act."

Section 18. Section 1 of Chapter 14573, Acts of 1929 being "An Act providing for the raising of special revenue for the purpose of education in this State by providing for an additional tax on gasoline; by an ad valorem tax on all real and personal property in the state, and appropriating all interest receiving on deposit in the various banks of the State," be and same is hereby repealed; also Chapter 14575 Laws of Florida, Acts of 1929, being "An Act to amend Sections 1 and 4 of Chapter 9120 Laws of Florida, Acts of 1923, entitled "An Act

imposing license tax upon gasoline or other like products of petroleum; providing for reports of sale of such commodities to the Comptroller of the State of Florida; providing for the distribution of the monies derived from such tax and fixing a penalty for the violation of the provisions of this Act, and to repeal all laws in conflict with this Act", as amended by Section 1 of Chapter 10,025, Laws of Florida, Acts of 1925, and as further amended by Chapter 12037, Laws of Florida, Acts of 1927, said Sections 1 and 4 being Sections 1153 and 1158 of the Compiled General Laws of Florida, 1927", be and same is hereby repealed; also all laws in conflict with the provisions of this Act be and same are hereby repealed.

Section 19. If any part of this law applicable to the distribution of the "Second Gas Tax" should be held unconstitutional or to be ineffective for any reason, then all or such part of said "Second Gas Tax" so affected, shall be received into the State Treasury and paid into a Special State Fund hereby created and designated "Second Gas Tax Fund", which fund shall be held intact and the sums therein shall not be distributed except upon legislation to be enacted by some subsequent Legislature of the State of Florida.

Section 20. This Act shall take effect on July 1, 1931.

Which said Senate amendment was amended as follows:

Senator Butler moved the adoption of the amendment.

Which was agreed to.

And the amendment was adopted.

Senator Adams moved that the rules be waived and the hour of adjournment be extended 20 minutes.

Which was agreed to by a two-thirds vote.

And it was so ordered.

Senator Butler moved that the rules be further waived and House Bill No. 65-X, as amended, be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And House Bill No. 65-X, as amended, was read a third time in full.

Pending the consideration of the passage of the bill, Senator Butler moved that the rules be waived and the hour of adjournment be further extended 15 minutes.

Which was agreed to by a two-thirds vote.

And it was so ordered.

Pending the consideration of the passage of the bill, Senator Butler moved that the rules be waived and the hour of adjournment be further extended 15 minutes.

Which was agreed to by a two-thirds vote.

And it was so ordered.

Upon the passage of the bill, as amended, the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Bell, Butler, Chowning, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hinely, Hodges, Howell, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Young—30.

Nays—Senators Anderson, Andrews, Bradshaw, Caro, Clarke, Hilburn, Watson—7.

So the bill passed, as amended.

And the action of the Senate was ordered to be certified to the House of Representatives immediately, the rule having been waived.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,
Tallahassee, Florida, June 15, 1931.

Hon. Pat Whitaker,

President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has passed, with amendments—

By Senators Adams and Neel—

Senate Bill No. 1-X:

A bill to be entitled An Act imposing a tax upon all corporations, firms and individuals receiving payment for electricity for light, heat or power, and for natural or manufactured gas for light, heat or power, and for the use of tele-

phones and for the sending of telegrams and telegraph messages, or engaged in any such business; providing the method of collecting said tax and penalty for the failure to pay the same.

Which amendments are as follows:

House Amendment No. 1:

In Section 2, line 4 (printed bill), strike out the words "and may be in addition to other charges made for such service."

House Amendment No. 2:

In Section 1, line 12, after the word "year" insert the following "(provided however that the first report made March 15th, 1932, shall be for the period from July 1st, 1931, to December 31st, 1931)."

And respectfully requests the concurrence of the Senate therein.

Very respectfully,

FRANK WEBB,

Chief Clerk, House of Representatives.

And Senate Bill No. 1-X, contained in the above message, was read by its title.

The question was put: "Will the Senate concur in House Amendment No. 1 to Senate Bill No. 1-X?"

Which was not agreed to.

And the Senate refused to concur in House Amendment No. 1 to Senate Bill No. 1-X.

Senator Adams moved that the Senate do concur in House Amendment No. 2 to Senate Bill No. 1-X, contained in the above message.

Which was agreed to.

And the Senate concurred in House Amendment No. 2 to Senate Bill No. 1-X.

And the action of the Senate was ordered to be certified to the House of Representatives immediately, the rule having been waived.

Senator Caro moved that the Senate do now adjourn.

Which was agreed to.

And the Senate stood adjourned at 5:44 o'clock P. M., until 11:00 o'clock A. M., Tuesday, June 16, 1931.